



CANNON BUILDING
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**STATE OF DELAWARE
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
DATA AND TIME:	Wednesday, January 15, 2014 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	February 19, 2014

MEMBERS PRESENT

Jeffrey Premo, Professional Member, President
Judith Scarborough, Professional Member
Karen Smith, Professional Member
Gary Pippin, Public Member
Kathryn Schultz, Professional Member, Secretary

ABSENT

Robert Mosch, Professional Member
Robert Paretta, Educational Member
John McManus, Professional Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Kevin Maloney, Deputy Attorney General
LaTonya Brown, Administrative Specialist II

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Mr. Premo called the meeting to order at 9:17 am.

REVIEW OF MINUTES

A motion was made by Mr. Premo, seconded by Mr. Pippin, to approve the amended minutes dated December 18, 2013. The motion carried unanimously.

UNFINISHED BUSINESS

Re-Review of CPE Compliance

A motion was made by Ms. Smith, seconded by Ms. Schultz, to table the ethics course from Western CPE Compliance due to no Delaware specific case studies provided. The motion carried unanimously pending DE specific case studies.

NEW BUSINESS

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Schultz, seconded by Ms. Scarborough, to table the application of Eric Willey pending an application being resubmitted due to incorrect date for work experience. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to approve the application of Anthony Bailey II. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Scarborough to table the application of Travis Milnes pending proof of completing 150 semester hours. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to approve the application of Frank Yixing Sheng. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to table the application of Noboru Muto pending a Delaware specific Ethics course. The motion carried unanimously.

Review of PA Applications

A motion was made by Mr. Premo, seconded by Ms. Schultz, to approve the application of Yu-Hsuan Liao. The motion carried unanimously.

Ratification of CPA Certificate Applications

No Ratifications

Complaint Status

04-03-11	Referred to AG
04-03-13	Referred to AG
04-02-12	Referred to AG
04-04-12	Assigned to Board
04-02-13	Awaiting Complaint Assignment
04-01-13	Open
04-12-12	Assigned to Hearing Officer
04-13-12	Referred to AG
04-14-12	Closed
04-15-12	Assigned to Hearing Officer
04-04-13	Open
04-05-13	Open
04-06-13	Referred to AG

04-07-13 Open
04-08-13 Open
04-09-13 Open

Correspondence

Email from Nilesh Pathak

Ms. Brown presented the Board with an email from Nilesh Pathak. Mr. Pathak is requesting that the Board grant him a permit to practice, however he cannot submit the 150 credit hours required. FACS has failed to consider his first year of college. The Board's response was that they follow the recommendations of FACS and the Board does not overrule FACS. The Board also suggested that Mr. Pathak review the requirements.

Email from Arizona State Board of Accountancy

Ms. Brown presented the Board with an email from The Arizona State Board of Accountancy. The Arizona State Board is collecting information from other jurisdictions regarding state's statutes with respect to the confidentiality of state tax returns. Mr. Maloney has agreed to respond to this email.

OTHER BUSINESS BEFORE THE BOARD

Update on ALD

Ms. Brown was not able to provide the Board with an update on ALD.

Possible Regulation Amendment (Sections 11.2.1 & 11.2.2.2)

Ms. Brown handed the Board a copy of proposed regulations that needs to be reviewed. Mr. Maloney will review the proposed regulations and bring the draft for the Board's regulation at the next meeting.

Delaware Code

Mr. Maloney stated that he will send the regulatory change to the Registrar today. The Public hearing should be set for April since the Board does not meet in March. The Board discussed some changes made to the draft. Mr. Premo mentioned changes to Section 103 regarding the Administrative Procedure Act. Mr. Maloney stated that he will confirm whether Section 103 can be changed or not. Mr. Premo also mentioned changing Section 105 (c). Ms. Scarborough will make a clean copy and have it for the Board to review.

PUBLIC COMMENT

Ms. Rubenstein mentioned that the Delaware Society of CPA will be submitting a letter to the UAA committee in support of a current exposure draft with regards to firm mobility. She also stated that Delaware Society of CPA supports the current language that DE has which is the current UAA language. Ms. Rubenstein asked if the Board was planning on writing a letter in support of the firm mobility exposure draft, the comments are due by the end of the month. The Board made a motion to draft a letter in support of the exposure draft.

NEXT SCHEDULED MEETING

The next meeting will be held February 19, 2014 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Schultz, seconded by Mr. Pippin, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 10:33 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown
Administrative Specialist II